

2011 DRAFTING REQUEST

Bill

Received: **02/24/2012**

Received By: **jkreye**

Wanted: **As time permits**

Companion to LRB: **-3510**

For: **Glenn Grothman (608) 266-7513**

By/Representing: **lance**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Other - sales**
Tax, Property - exemption

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Grothman@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Sales and property tax exemptions for broadcast equipment

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 02/24/2012	jdye 02/24/2012		_____			S&L Tax
/1			jfrantze 02/24/2012	_____	lparisi 02/24/2012	ggodwin 02/24/2012	

FE Sent For:

<END>

out intro
2-28-11

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/?	jkreye	1/24 jld	<i>[Signature]</i>	2/24			

FE Sent For:

<END>

Kreye, Joseph

From: Burri, Lance
Sent: Friday, February 24, 2012 10:21 AM
To: Kreye, Joseph
Subject: RE: Another senate companion

Yes, please.

Lance Burri
Office of Sen. Glenn Grothman
608-266-7513

From: Kreye, Joseph
Sent: Friday, February 24, 2012 10:20 AM
To: Burri, Lance
Subject: RE: Another senate companion

Lance,

You don't need Rep. Kleefisch's permission to draft a companion. Do you want the companion jacketed for introduction?

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Burri, Lance
Sent: Friday, February 24, 2012 10:15 AM
To: Kreye, Joseph
Subject: Another senate companion

Joe, I also need a senate companion to Irb 3510/1. That's Kleefisch's. Do I need his permission to get that?

Lance Burri
Office of Sen. Glenn Grothman
608-266-7513



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-3510/1
JK:jld:jm

Keep
4184/1

2011 BILL

Today

Fin 2-24

Reger

✓

- 1 AN ACT *to create* 70.111 (25m) and 77.54 (23n) of the statutes; **relating to:** sales
2 and property tax exemptions for property used by commercial radio and
3 television stations.

Analysis by the Legislative Reference Bureau

Under current law, digital broadcasting equipment owned and used by a radio or television station is exempt from personal property taxes. In addition, the sale of radio and television programs, including related advertising, is exempt from the sales and use tax.

This bill provides a property tax exemption for the personal property of a commercial radio or television station that is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are free to receive. The bill also creates a sales and use tax exemption for the equipment that is sold to a person who is licensed to operate a commercial radio or television station in this state, if the equipment is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are free to receive.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

BILL

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 70.111 (25m) of the statutes is created to read:

2 **70.111 (25m)** COMMERCIAL RADIO AND TELEVISION STATION PROPERTY. Personal
3 property of a commercial radio or television station that is used in the origination or
4 integration of various sources of program material for commercial radio or television
5 transmissions that are free to receive, including transmitters, towers, vehicles
6 licensed for highway use, and personal property used to transmit or receive signals
7 from a satellite. The exemption under this subsection applies to the property
8 described in this subsection regardless of whether the property is considered
9 personal property or is so affixed to real property as to be classified as real property.

10 **SECTION 2.** 77.54 (23n) of the statutes is created to read:

11 **77.54 (23n)** The sales price from the sales of and the storage, use, or other
12 consumption of tangible personal property and property and goods under s. 77.52 (1)
13 (c) or (d) to a person who is licensed to operate a commercial radio or television station
14 in this state, if the tangible personal property or property or goods under s. 77.52 (1)
15 (c) or (d) is used in, or is fuel or electricity consumed in, the origination or integration
16 of various sources of program material for commercial radio or television
17 transmissions that are free to receive. This subsection applies to vehicles licensed
18 for highway use and equipment used to transmit or receive signals from a satellite.

19 **SECTION 3. Initial applicability.**

20 (1) The treatment of section 70.111 (25m) of the statutes first applies to the
21 property tax assessments as of January 1, 2012.

BILL

1 **SECTION 4. Effective dates.** This act takes effect on the day after publication,
2 except as follows:

3 (1) The treatment of section 77.54 (23n) of the statutes takes effect on the first
4 day of the 3rd month beginning after publication.

5 (END)